



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE,
SEE INSTRUCTIONS.

Ovals must be filled in completely. Example:

For the year January 1–December 31, 2003 or other taxable year beginning _____, 2003, ending _____.

Form 1 Massachusetts Resident Income Tax Return**2003**

FIRST NAME	M.I.	LAST NAME	1. YOUR SOCIAL SECURITY NUMBER
SPOUSE'S FIRST NAME	M.I.	LAST NAME	2. SPOUSE'S SOCIAL SECURITY NUMBER
ADDRESS		CITY/TOWN/POST OFFICE	STATE ZIP + 4

If name/address has changed since 2002, fill in oval: ☐ If taxpayer(s) is deceased, fill in appropriate oval(s) (see instr.): 1. ☐ 2. ☐State Election Campaign Fund (this contribution will not change your tax or reduce your refund) ☐ \$1 You ☐ \$1 Spouse, if filing jointly Total ► \$ **1 Filing status: (select one only)** ☐ Single ☐ Married filing joint return ☐ Married filing separate return. (Enter spouse's
☐ Head of household (see instructions) (both must sign return) Soc. Sec. number in the appropriate space above.)**2 Exemptions:** ☐ Fill in if noncustodial parent ☐ Fill in if using whole-dollar methoda. Personal exemptions. If single or married filing separately, enter **\$3,300**. If head of household, enter **\$5,100**.If married filing jointly, enter **\$6,600**. a b. Number of dependents. (Do not include yourself or your spouse.) Enter number ► × \$1,000 b c. Age 65 or over before 2004: ☐ You ☐ Spouse. Enter number ► × \$700 c d. Blindness: ☐ You ☐ Spouse. Enter number ► × \$2,200. d e. Other: 1. Medical/Dental ► From U.S. Schedule A, line 4 2. Adoption ► See instructions 1 + 2 = e f. Total exemptions. Add items a, b, c, d and e. Enter here and on line 18. ► 2f **3** Wages, salaries, tips and other employee compensation (from all Forms W-2) ► 3 **4** Taxable pensions and annuities (see instructions) ► 4 **5** Mass. bank interest: a. ► — b. exemption = 5

Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & enter result.

Not less than "0."

▼ If showing a loss, mark an X in box at left

6 Business/profession or farm income/loss (enclose Mass. or U.S. Sch. C or C-EZ or U.S. Sch. F) ► 6 **7** Rental, royalty, REMIC, partnership, S corp., trust income/loss (enclose Massachusetts Sch. E) ► 7 **8** a. ► + b. ► a + b = 8
Unemployment Compensation Massachusetts state lottery winnings**9** Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Sch. X, line 5 (enclose Sch. X) ► 9

Not less than "0."

▲ If showing a loss, mark an X in box at left

10 **TOTAL 5.3% INCOME.** Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7) 10 **11** Amount paid to Social Security, Medicare,
R.R., U.S. or Massachusetts retirement.Not more than \$2,000 per person. a. You ► + b. Spouse ► a + b = 11 **12** Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions) ► 12 **13** Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/03, or
disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 12).Not more than two: a. ► × \$3,600 = 13 **14** Rental deduction (rent paid in 2003): a. ► ÷ 2 = (\$1,500 if married filing separately) ► 14

Not more than \$3,000

15 Other deductions from Schedule Y, line 9 (enclose Schedule Y) ► 15 **SIGN HERE.** Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature	Date	Print paid preparer's name	Preparer's SSN or PTIN
	/ /		► <input type="text"/>
Spouse's signature (if filing jointly)	Date	Paid preparer's phone	Paid preparer's EIN
	/ /	()	► <input type="text"/>
May the Department of Revenue discuss this return with the preparer shown here? (see instructions) ► <input type="checkbox"/> Yes		► Paid preparer's signature	Date <input type="checkbox"/> Fill in if self-employed
			/ /

Attach, with a single staple, state copy of Forms W-2, W-2G and 1099 (showing Massachusetts withholding).



SOCIAL SECURITY NUMBER

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16 TOTAL DEDUCTIONS. Add lines 11 through 15 (from other side) ▶ 16

17 5.3% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. **Not less than "0"** ▶ 17

18 Total exemption amount (from line 2, item f) ▶ 18

19 5.3% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. **Not less than "0"** ▶ 19
If line 17 is less than line 18, see instructions.

20 INTEREST AND DIVIDEND INCOME from Schedule B, line 38. **Not less than "0"** (enclose Sched. B) ▶ 20

21 TOTAL TAXABLE 5.3% INCOME. Add line 19 and line 20 ▶ 21

22 TAX ON 5.3% INCOME (from tax table). If line 21 is more than \$24,000, multiply by .053. **Note:** If choosing the optional 5.85% tax rate, multiply line 21 and the amount in Sch. D, line 20 by .0585. See instr.; fill in oval ▶ ☐ 22

23 12% INCOME from Schedule B, line 39.
Not less than "0" (enclose Schedule B) ▶ a. × .12 = ▶ 23

24 TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 21). **Not less than "0"** ▶ 24
Enclose Schedule D. If filing Schedule D-IS, Installment Sales, fill in oval and enclose Schedule D-IS ▶ ☐
If excess exemptions were used in calculating lines 20, 23 or 24, fill in oval (see instr.) ▶ ☐

25 Credit recapture amount (enclose Sch. H-2; see instructions) ☐ (BC) ☐ (EOA) ☐ (LIH) ▶ 25

26 If you qualify for No Tax Status, fill in oval and enter "0" on line 27 (see worksheet in instr.) ▶ ☐

Do not stop. You must complete Form 1.

27 TOTAL INCOME TAX. Add lines 22 through 25 ▶ 27

28 Limited Income Credit (from wksht. in instr.) ▶

29 Other credits from Sch. Z, line 3 (encl. Sch. Z) ▶ 28 + 29 = 30

31 INCOME TAX AFTER CREDITS. Subtract line 30 from line 27. **Not less than "0"** ▶ 31

32 Voluntary contributions: Total of items a, b, c and d listed below ▶ 32

▶ ▶ ▶ ▶

a. Organ Transplant Fund b. Endangered Wildlife Conserv. c. Massachusetts AIDS Fund d. Mass. U.S. Olympic Fund

33 Use tax due on out-of-state purchases (see instr.). If no use tax due enter "0" ▶ 33

34 INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 31 through 33 ▶ 34

35 Massachusetts income tax withheld (enclose all Mass. Forms W-2, W-2G, 1099-G and 1099-R) ▶ 35

36 2002 overpayment applied to your 2003 estimated tax (do not enter 2002 refund) ▶ 36

37 2003 Massachusetts estimated tax payments (do not include amount in line 36) ▶ 37

38 Earned Income Credit. Number of qualifying children. a. Amount from U.S. return ▶ × .15 = ▶ 38

39 Senior Circuit Breaker Credit (enclose Schedule CB) ▶ 39

40 Payments made with extension ▶ 40

41 TOTAL TAX PAYMENTS. Add lines 35 through 40 ▶ 41

42 OVERPAYMENT. If line 34 is **smaller** than line 41, subtract line 34 from line 41. If line 34 is **larger** than line 41, go to line 45. If line 34 and line 41 are equal, enter "0" in line 44 ▶ 42

43 Amount of overpayment you want **APPLIED to your 2004 ESTIMATED TAX** ▶ 43

44 Subtract line 43 from line 42. **THIS IS YOUR REFUND.** Mail to: Mass. DOR, PO Box 7000, Boston, MA 02204 ▶ 44

Direct Deposit of Refund. See instructions. Type of account: ☐ Checking ☐ Savings

▶ ▶

Routing number (first two digits must be 01-12 or 21-32) Account number

45 **Tax Due.** If line 34 is **larger** than line 41, subtract line 41 from line 34. **Use Form PV.** ▶ 45

Pay in full. Write Social Security number(s) on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to: Mass. DOR, PO Box 7003, Boston, MA 02204.

(Add to total in Interest line 45, if applicable.) ▶ Penalty ▶ M-2210 amt. ▶ EX enclose Form M-2210

BE SURE TO SIGN RETURN ON PAGE 1.